

Standards, Principles and Guidance
Financial Condition, Viability, Reorganization Value
Ability to Pay Creditors, Absolute Priority,
Fair & Equitable and Adequate Disclosure

- i) AICPA Code of Professional Conduct Rules 102, 201, 202 and 203
- ii) AICPA Statement on Standards for Consulting Services No. 1
- iii) AICPA Consulting Services Special Report 03-1
- iv) AICPA Practice Aid No. 93-4: Providing Litigation Services
- v) Association of Insolvency and Restructuring Advisors, Code of Ethics
- vi) Association of Certified Turnaround Professionals, Code of Ethics and Body of Knowledge
- vii) 11 U.S.C. Title 11: 1129(b); 364; 101(2)(30); 1106(a)(2); 1104; 523; 1106
- viii) Collier on Bankruptcy
- ix) Valuing a Business, Shannon P. Pratt
- x) Security Analysis, Graham and Dodd, 5th Edition McGraw Hill
- xi) Revenue Ruling 59-60
- xii) Various GAAP Accounting Principles including but not limited to:
 - SFAS No. 157: Fair Value Measurements
 - SOP 90-7: Reorganization Accounting
 - SFAS No. 150: Accounting for Certain Financial Instruments...Equity
 - SFAS No. 144: Accounting for ...Long Lived Assets
 - SFAS No. 129: Disclosure Information about Capital Structure
 - ARB No. 51: Consolidated Financial Statements
 - SFAS No. 5: Contingencies
 - ARB Chapter 3 and 13: Current Assets and Current Liabilities
 - FASB Concept Statements No. 2: Qualitative Characteristics of Accounting Information
 - SFAS No. 15: Debt Restructurings
 - SFAS No. 57: Related Party Transactions
 - Various AICPA Technical Practice Aids

[Representative List of Sources for Consideration;
Each Case May Require More or Less Guidance.]



Exhibit 3